

Delegation Order No. 8-2

Effective Date: 01-25-2005

(1) Appeals' Review of Penalty Cases

(2) **Authority:** To settle appeals of assessed penalties not exceeding \$25,000, in the aggregate, in nondocketed penalty cases when the taxpayer does not agree with determinations made by the Area Director; Territory Manager; Customer Service Center Director; Accounts Management Field Director; Field Director, Campus Compliance Services; Director, Specialty Programs; Assistant Commissioner (International); and/or under the jurisdiction of a Division Commissioner of the following liabilities, qualifications, statuses or classifications, and the taxpayer requests consideration by Appeals.

(3) **Delegated to:** Tax Specialists (Appeals Service Center Programs), Tax Specialists (Appeals Campus Programs/Bilingual, Spanish), and Appeals Service Center Program Specialists.

(4) **Redelegation:** This authority may not be redelegated.

(5) **Sources of Authority:** 26 C.F.R. 301.7701-9 and Treasury Order 150-10.

(6) To the extent that any action previously exercised consistent with this Order may require ratification, it is hereby affirmed and ratified.

(7) The authority in this order supplements the authorities in Delegation Order number 66 (Rev. 15).

(8) Signed: Mark E. Matthews, Deputy Commissioner, Services and Enforcement